subjecting such non-resident, to the extent of his business carrried on therein, to a duty to pay taxes not more onerous in effect than those imposed upon citizens of the latter state. *Shaffer* v. *Carter,* (March 1, 1920), — Sup. Ct. Rep. —.

This decision settles a much discussed question. BLACK ON INCOME TAXES, sec. 15. Where the question of residence is not involved, income is taxable irrespective of its connection with interstate commerce. *U. S. Glue Co.* v. *Oak Creek,* 247 U. S. 321. The fact that the creditor is a non-resident does not prevent the taxation of credits in the hands of a resident agent, (*New Orleans* v. *Stempel,* 175 U. S. 309), nor the taxation of bonds and mortgages within the taxing state. *Bristol* v. *Washington County,* 177 U. S. 133. But the operation of a state tax law must be limited to persons, property, and business within its jurisdiction. *State-tax on Foreign-Held Bonds,* 15 Wall. 300. The fact that such a tax as the one in the principal case amounts to double taxation of property within the state does not make it invalid. *St. Louis S. W. Ry* v. *Arkansas,* 235 U. S. 350. Such classifications as are not arbitrary and unreasonable may be made by a state for taxing purposes. *M. C. R. Co.* v. *Powers,* 201 U. S. 245. The fact that different methods are provided for collection from one class than from another does not affect the validity of the law. *Peacock* v. *Pratt,* 121 Fed. 772; *Travis* v. *Yale & Towne Mfg. Co.,* (U. S., 1920) *supra.* But, outside of mere methods of collection, a state income tax, to be valid, must bear equally on residents and non-residents. *Travis case, supra.* See also note L. R. A. 1915-B 569.

DEEDS—CONDITION IN RESTRAINT OF ALIENATION—INVALID, AS REPUGNANT TO INTEREST CREATED.—Plaintiff conveyed the lot in question by a deed which contained provisions that (1) it should not be sold, leased or rented to any person other than of the Caucasian race, nor (2) should any person other than of the Caucasian race be permitted to occupy such property; upon breach the grantor or his assigns to have the right of re-entry. Such restrictions to terminate on January 1, 1930. By mesne conveyances the lot has come to the defendant, a negro. The plaintiff seeks to declare a forfeiture of title for breach of the conditions subsequent. *Held*: These provisions must be construed as conditions subsequent; the first is void as in restraint of alienation; the second, being merely a restriction on the use, is valid. *Los Angeles Inv. Co.* v. *Gary,* (Cal., 1919) 186 Pac. 596.

The court held that the condition against alienation came directly within Sec. 711, Civ. Code Cal., which is as follows: "conditions restraining alienation, when repugnant to the interest created, are void;" that an incident of an estate in fee, which was here purported to be conveyed, is the right of free disposal and transfer; that this condition is, therefore, void, the Code leaving no room for a distinction between partial and total restraints. This court, in substance, affirms the decision in *Title Guarantee Co.* v. *Garrott,* (Cal., 1919), 183 Pac. 470, noted and discussed briefly in 18 MICH. L. REV. 59. The court in the latter case held, in substance, that any restraint on alienation is repugnant to the grant of a fee simple, (the condition there only prohibiting sale to negroes, Chinese or Japanese, and being limited in time), and, in the case at hand, the same principle seems to be adopted. It

may be noted, however, that there is a slight variation in the facts of the two cases, inasmuch as in the present case alienation is only allowed to be made to a specified class while in the previous case it was allowed to all save certain specified classes. This is sometimes made a basis of distinction. See GRAY, RESTRAINTS ON THE ALIENATION OF PROPERTY, § 41; WILLIAMS ON SETTLEMENTS, 134, 135. While, as a general principle, restraints on the alienation of an estate in fee are looked upon with disfavor, and certainly any attempt at a total restraint is void, cases may be found which uphold certain partial and limited restraints; as, for instance, a restriction against the sale to negroes—*Koehler* v. *Rowland,* 275 Mo. 573; *Queensborough Land Co.* v. *Cazeaux,* 136 La. 724. Some proceed upon the distinction above mentioned, that is, whether the restraint affects alienation only to a certain class, or to all but the specified class or classes; others suggest that the period of time during which the restraint is to be effective should be considered. The cases are in great conflict, and it seems impossible to deduce therefrom any rule which may be said to govern all cases. For a discussion of the subject of segregation ordinances and their validity see 16 MICH. L. REV. 109, though this is on a different phase of the subject.

EASEMENTS—PROFITS A PRENDRE—LICENSES—REVOCABILITY.—Plaintiff corporation was granted (by deed) the right to bottle and sell the surplus waters from the Saratoga springs on specified terms with the right to enter and use the reservation for that purpose. In an action to enjoin the defendant from preventing the plaintiff from entering and enjoying his rights, *held,* that the instrument granted an easement, an incorporeal hereditament, an interest in the land and not a mere revocable license. *Saratoga State Waters Corporation* v. *Pratt,* (N. Y., 1920) 125 N. E. 834.

If the right granted was an easement it was obviously an easement in gross since it was unattached to any tenement. In England and in some of the states of this country the existence of an easement in gross is denied, and such a right is regarded as no more than a mere license. *Ackroyd* v. *Smith,* 10 C. B. 164; *Boatman* v. *Lasley,* 23 Ohio St. 614. Other courts recognize such an easement and hold it to be assignable and inheritable. *Goodrich* v. *Burbank,* 97 Mass. 27; *Poull* v. *Mockley,* 33 Wis. 482; *New York* v. *Law,* 125 N. Y. 380. A profit a prendre is a right to take the soil or the products of the soil; it is assignable and may be held in gross or as appurtenant to another estate. *Grubb* v. *Grubb,* 74 Pa. St. 25; *Welcome* v. *Upton,* 6 M. & W. 536. The right to take the waters of a spring is regarded not as a profit but as an easement. *Race* v. *Ward,* 4 El. & Bl. 702. A very recent case in Vermont holds such right to be a profit. *Clement* v. *Rutland Country Club,* (1920) 108 Atl. 843. A mere license to do something on the land of another is revocable at the will of the licensor, but in some states it becomes irrevocable when executed or when the licensee has incurred expense. *Oster* v. *Broe,* 161 Ind. 113; *Rerick* v. *Kern,* 14 S. & R. (Pa.) 267. There is another class of privileges, not strictly embraced within the term easements, profits or licenses, which are regarded as assignable and irrevocable. These are variously called "a great deal more than a license," *Standard Oil Co.* v.